

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

1201 NORTH MARKET STREET
P.O. Box 1347
WILMINGTON, DELAWARE 19899-1347

302 658 9200
302 658 3989 FAX

GREGORY W. WERKHEISER
302 351 9229
302 425 4336 FAX
gwerkheiser@mnat.com

February 27, 2006

Via Hand Delivery

Honorable Kent A. Jordan
United States District Court Judge
United States District Court
844 N. King Street
Wilmington, DE 19801

Re: Steven Haas (a/k/a Laser Haas), As President of Collateral Logistics, Inc. v. Traub, Bonacquist & Fox, et al.
(District Court Case No. 05-0829 (KAJ)
Robert K. Alber v. Traub, Bonacquist & Fox LLP, et al.
(District Court Case No. 05- 0830-KAJ)
Morris, Nichols, Arsh & Tunnell v. Traub, Bonacquist & Fox LLP, et al.
(District Court Case No. 05- 0831-KAJ)

Dear Judge Jordan:

I write on behalf of Morris, Nichols, Arsh & Tunnell, LLP ("Morris Nichols"), a party to each of the above-captioned bankruptcy appeals. Reference is made to the letter of Mark Minuti, dated February 27, 2006. Morris Nichols joins in and supports the request made in Mr. Minuti's letter. For all of the reasons stated therein, Morris Nichols respectfully requests that the Court address the pending motions before requiring the parties to proceed to briefing on the merits of the appeals.

Respectfully,



Gregory W. Werkheiser
Morris, Nichols, Arsh & Tunnell LLP

Honorable Kent A. Jordan
February 27, 2006
Page 2

GWW/mf

cc: Frederick B. Rosner, Esq.
James L. Garrity, Esq.
Ronald R. Sussman, Esq.
Mark. Minuti, Esq.
Mark S. Kenney, Esq.
Steven E. Fox, Esq.
Mr. Robert Alber
Mr. Steven Haas

508733